



San Bernardino LAFCO Fiscal Indicators

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San Bernardino County Fire Protection District - Service Zone FP-2 (Windy Acres)

The San Bernardino County Fire Protection District reorganized in July 2008 and created the North Desert Regional Service Zone. The North Desert Regional Service Zone is a component unit of the San Bernardino County Fire Protection District, in which the County Board of Supervisors is the board of directors of the district. Within the North Desert Regional Service Zone, Service Zone FP-2 Windy Acres special tax was originally authorized in January 1985 by the Board of Supervisors (originally under CSA 70 Zone FP-2). Service Zone FP-2 provides fire protection services to the community of Windy Acres. These services are funded by a special tax not to exceed \$407 per parcel as approved by the voters in June 1991. The current special tax rate is \$87.42 per parcel. In addition, County Fire receives a General Fund allocation of \$397,573 to provide fire protection services to this service zone through a contract with the Kern County Fire Department. Data for 2012 is not available as there was a change in interpretation of reporting standards which returned in 2013. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



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Report Generated: 11/22/2016

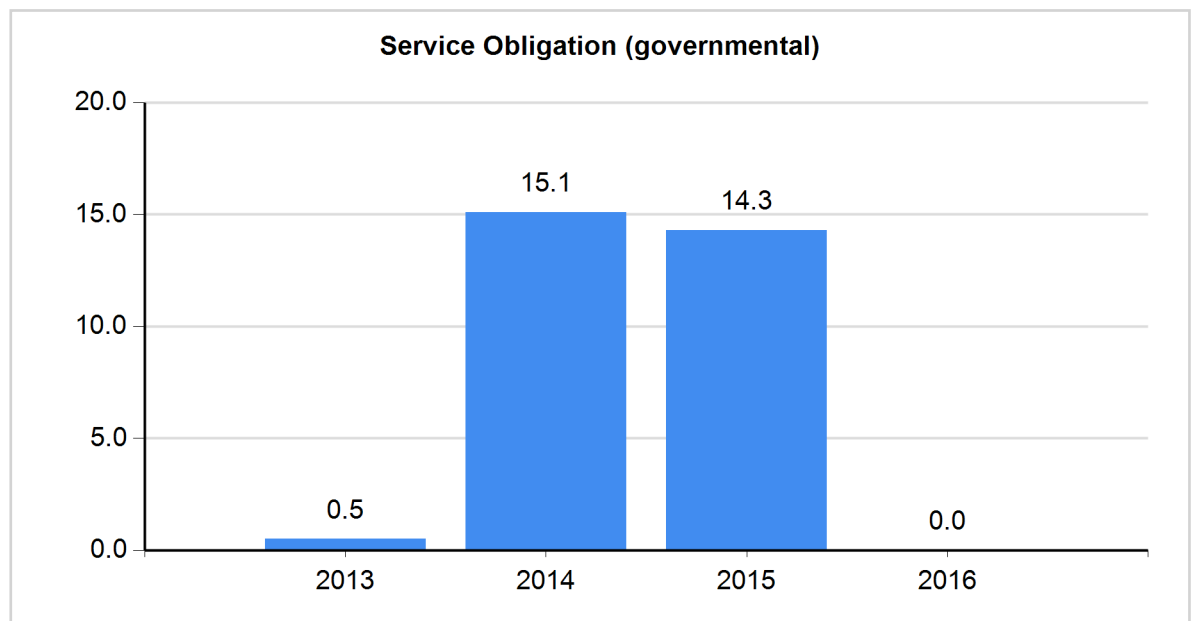
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of Revenues, Expenditures and Changes in Fund Balance



2012	2013	2014	2015	2016
\$0	\$8,980	\$9,221	\$10,161	\$10,302
\$0	\$19,012	\$609	\$711	\$393,567
-	0.5	15.1	14.3	0.0

Agency Response